

**IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF MISSOURI
SOUTHERN DIVISION**

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
vs.)	No. 07-MC-9017-RED
)	
JIM SUMMERS,)	
)	
Defendant.)	

ORDER

Before the Court is Magistrate Judge James C. England's Report and Recommendation to enforce the Internal Revenue Service Summons. (Doc. No. 10) Defendant has filed no objections to the Report and Recommendation. After an independent review of the record and the applicable law, the Court adopts the Magistrate Judge's findings of fact and conclusions of law. Accordingly, the Court orders the summons enforced.

SO ORDERED.

/s/ Richard E. Dorr
RICHARD E. DORR
UNITED STATES DISTRICT JUDGE

Date: February 14, 2008